



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

Principal Office: 195 COMMERCE STREET
P.O. BOX 224
BELGIUM, WI 53004

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I LILA MUELLER CMC of _____
(Person responsible for accounts)

(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/02/2000
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BELGIUM MUNICIPAL WATER UTILITY**Utility Address:** 195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

When was utility organized? 1/1/1969**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MS LILA MUELLER CMC**Title:** CLERK-TREASURER**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931**Fax Number:** (262) 285 - 3479**E-mail Address:** belgium@voyager.net

Individual or firm, if other than utility employee, preparing this report:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 2/16/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR DANIEL BIRENBAUM**Title:** DEPT OF PUBLIC WORKS & WATER SUPT.**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

Telephone: (262) 285 - 7931**Fax Number:** (262) 285 - 3479**E-mail Address:** belgium@voyager.net

Name of utility commission/committee:

Names of members of utility commission/committee:

MR DAVID GONWA

MR ROBERT ROTHMAN, CHAIRMAN

MR JEFF SCHMIDT,

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	281,982	249,266	1
Operating Expenses:			
Operation and Maintenance Expense (401)	103,780	134,148	2
Depreciation Expense (403)	46,809	44,001	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,331	41,103	5
Total Operating Expenses	200,920	219,252	
Net Operating Income	81,062	30,014	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	81,062	30,014	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	2,747	4,505	9
Miscellaneous Nonoperating Income (421)	0	359	10
Total Other Income	2,747	4,864	
Total Income	83,809	34,878	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	83,809	34,878	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,807	29,128	13
Amortization of Debt Discount and Expense (428)	901	8,062	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	185	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	26,708	37,375	
Net Income	57,101	(2,497)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(18,807)	(55,366)	19
Balance Transferred from Income (433)	57,101	(2,497)	20
Miscellaneous Credits to Surplus (434)	47,930	39,056	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	86,224	(18,807)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST BEARING ACCOUNTS, SPECIAL ASSESSMENTS	2,747	4
Total (Acct. 419):	2,747	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
TAX EQUIVALENT FORGIVEN	47,930	8
Total (Acct. 434):	47,930	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	281,982	0	0	0	281,982	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	281,982	0	0	0	281,982	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,949,080	2,768,352	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	495,665	448,036	2
Net Utility Plant	2,453,415	2,320,316	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	13,563	16,760	6
Special Funds (125)	26,420	5,865	7
Total Other Property and Investments	39,983	22,625	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	47,785	25,256	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	79,975	75,879	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	167,108	150,078	14
Materials and Supplies (150)	3,519	2,743	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	298,387	253,956	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,621	16,522	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,621	16,522	
Total Assets and Other Debits	2,807,406	2,613,419	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	831,471	758,958	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	86,224	(18,807)	23
Total Proprietary Capital	917,695	740,151	
LONG-TERM DEBT			
Bonds (221)	543,826	549,160	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	543,826	549,160	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	31,250	56,770	28
Payables to Municipality (233)	24,020	46,154	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,284	4,336	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	59,554	107,260	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	16,250	16,422	36
Total Deferred Credits	16,250	16,422	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,270,081	1,200,426	38
Total Liabilities and Other Credits	2,807,406	2,613,419	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	2,528,146	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)	420,934				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	2,949,080	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	495,665	0	0	0	9
Total Accumulated Provision	495,665	0	0	0	
Net Utility Plant	2,453,415	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	448,036				448,036	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,809				46,809	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,600				1,600	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	48,409	0	0	0	48,409	13
Debits during year						14
Book cost of plant retired	780				780	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	780	0	0	0	780	19
Balance End of Year	495,665	0	0	0	495,665	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.00%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	3,519	2,743	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	3,519	2,743	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
EXEMPT REV BONDS 1999	721	428	12,505	1
TAXABLE REV BONDS 1999	180	428	3,116	2
Total			15,621	
Unamortized premium on debt (251)				
NONE	0	428	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	758,958	1
Changes during year (explain):		
TIF ADDITIONS FOR MAINS, HYDRANTS, SERVICES, WELL	72,513	2
Balance end of year	831,471	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
TAXABLE REV BONDS-1999	02/01/1999	05/01/2018	6.26%	79,588	1
EXEMPT REV BONDS-1999	02/01/1999	05/01/2018	4.56%	464,238	2
Total Bonds (Account 221):				543,826	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
------------------------------------------------------------	----------------------------------	--------------------------------------------	----------------------------------	-----------------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	50,331	2
Charged electric department expense		3
Charged sewer department expense	512	4
Other (explain):		
NONE		5
Total Accruals and other credits	50,843	
Taxes paid during year:		
County, state and local taxes	47,930	6
Social Security taxes	2,474	7
PSC Remainder Assessment	439	8
Other (explain):		
NONE		9
Total payments and other debits	50,843	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
TAXABLE REV BOND-1999	862	4,961	5,013	810	2
EXEMPT REV BOND-1999	3,474	20,846	20,846	3,474	3
Subtotal	4,336	25,807	25,859	4,284	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
	0			0	6
Subtotal	0	0	0	0	
Total	4,336	25,807	25,859	4,284	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,200,426	0	0	0	0	1,200,426	1
Add credits during year:							
For Services	15,000					15,000	2
For Mains	47,405					47,405	3
Other (specify):							
HYDRANTS	7,250					7,250	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	1,270,081	0	0	0	0	1,270,081	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
DEFERRED SPECIAL ASSESSMENTS	13,563	2
Total (Acct. 124):	13,563	
Special Funds (125):		
BOND RESERVE FUND	6,222	3
TRUCK SINKING FUND	10,409	4
WATER TOWER LEASE ACCOUNT	9,789	5
Total (Acct. 125):	26,420	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	79,975	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	79,975	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM TIF FOR FUNDS ADVANCED FOR WELL, PUMPHOUSE	163,255	14
DELINQUENT WATER BILLS PLACED ON TAX ROLL 2000	2,650	15
MISCELLANEOUS	1,203	16
Total (Acct. 145):	167,108	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
4Q WAGES AND FRINGES	11,169	20
WATER SHARE OF BOND INTEREST PAID BY SEWER DEPT.	12,851	21
Total (Acct. 233):	24,020	
Other Deferred Credits (253):		
WATER HOOKUP FEES NOT RETURNED TO CUSTOMERS	16,250	22
Total (Acct. 253):	16,250	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	2,456,300	0	0	0	2,456,300	1
Materials and Supplies	3,131	0	0	0	3,131	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	471,850	0	0	0	471,850	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,235,253	0	0	0	1,235,253	6
Other (specify):					0	7
Average Net Rate Base	752,328	0	0	0	752,328	
Net Operating Income	81,062	0	0	0	81,062	8
Net Operating Income as a percent of						
Average Net Rate Base	10.77%	N/A	N/A	N/A	10.77%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	795,214	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	33,708	3
Other (Specify):		4
Total Average Proprietary Capital	828,922	
Net Income		
Net Income	57,101	5
Percent Return on Proprietary Capital	6.89%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

During 2000 mains, hydrants and services were added and paid for by developers and TIF district

2. Leaseholder changes.

3. Extensions of service.

During 2000 there were 37 services placed in use

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

A well and wellhouse construction was completed during 2000. The well was put into service in April. Water quality however was poor and many complaints were received. The well was shut down again in November for acidization to improve quality of water and to increase the flow. The electric pumping equipment contract was never fulfilled and only temporary pumps were rented. In March 2001 they began to install the permanent pumping equipment. It is expected that the well will go back into operation in April or May of 2001. All costs incurred to construct the well, wellhouse as well as related costs have remained in construction work in progress. Water treatment equipment was also purchased for this well. The cost of this equipment has been placed in construction work in progress as well since it pertains to the well not in service.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Account 428: Bonds were defeased in 1999, remainder of debt discount and expense on the defeased issue were written off in 1999.

Balance Sheet (Page F-05)

Account 125: Two new accounts were set up during 2000...a truck sinking fund and an account for the lease payments being received for allowing an antenna to be installed on the water tower.

Account 232: Some construction payments are included in accounts payable in 2000 which makes this balance larger than last year.

Identification and Ownership - Contacts (Page iv)

May 9, 2001

Ms. Lila Mueller, Clerk-Treasurer
Belgium Municipal Water Utility
195 Commerce Street
PO Box 224
Belgium, WI 53004-0224

2000 Analytical Review DWCCA-410-PJL

Dear : Ms. Mueller

The Public Service Commission has completed their analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:ds:w:\compl\Analytical Reviews\2000 analytical review letters\no prob
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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	269,991	1
Total Sales of Water	269,991	
Other Operating Revenues		
Forfeited Discounts (470)	532	2
Other Water Revenues (474)	11,459	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	11,991	
Total Operating Revenues	281,982	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	65,503	5
General Operating Expenses (680-690)	38,277	6
Total Operation and Maintenance Expenses	103,780	
Other Operating Expenses		
Depreciation Expense (403)	46,809	7
Amortization Expense (404)		8
Taxes (408)	50,331	9
Total Other Operating Expenses	97,140	
Total Operating Expenses	200,920	
NET OPERATING INCOME	81,062	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	536	30,926	95,261	4
Commercial	54	10,510	26,583	5
Industrial	13	38,886	61,945	6
Total Metered Sales to General Customers (461)	603	80,322	183,789	
Private Fire Protection Service (462)	2		812	7
Public Fire Protection Service (463)	1		83,743	8
Other Sales to Public Authorities (464)	7	195	1,647	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	613	80,517	269,991	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	----------------------------------------	----------------------------------------------------	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	83,743	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	83,743	
Forfeited Discounts (470):		
Customer late payment charges	532	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	532	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,792	7
Other (specify):		
LEASE PAYMENTS FOR ANTENNA ON WATER TOWER	9,667	8
Total Other Water Revenues (474)	11,459	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	19,752	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	20,010	3
Chemicals (630)	9,096	4
Supplies and Expenses (640)	6,067	5
Repairs of Water Plant (650)	7,230	6
Transportation Expenses (660)	3,348	7
Total Plant Operation and Maintenance Expenses	65,503	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	12,590	8
Office Supplies and Expenses (681)	6,926	9
Outside Services Employed (682)	6,193	10
Insurance Expense (684)	3,796	11
Employees Pensions and Benefits (686)	8,117	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	655	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	38,277	
Total Operation and Maintenance Expenses	103,780	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		47,930	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		512	2
Net property tax equivalent		47,418	
Social Security		2,474	3
PSC Remainder Assessment		439	4
Other (specify): NONE			5
Total tax expense		50,331	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.230400				3
County tax rate	mills		2.525010				4
Local tax rate	mills		6.470340				5
School tax rate	mills		13.102000				6
Voc. school tax rate	mills		1.928370				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.256120				10
Less: state credit	mills		1.777370				11
Net tax rate	mills		22.478750				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.470340				14
Combined School Tax Rate	mills		15.030370				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.500710				17
Total Tax Rate	mills		24.256120				18
Ratio of Local and School Tax to Total	dec.		0.886404				19
Total tax net of state credit	mills		22.478750				20
Net Local and School Tax Rate	mills		19.925243				21
Utility Plant, Jan. 1	\$	2,768,352	2,768,352				22
Materials & Supplies	\$	2,743	2,743				23
Subtotal	\$	2,771,095	2,771,095				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,771,095	2,771,095				26
Assessment Ratio	dec.		0.868073				27
Assessed Value	\$	2,405,513	2,405,513				28
Net Local & School Rate	mills		19.925243				29
Tax Equiv. Computed for Current Year	\$	47,930	47,930				30
Tax Equivalent per 1994 PSC Report	\$	30,792					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	47,930					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,352		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,627		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	79,979	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	87,961		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	85,981		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,808		20
Total Pumping Plant	181,750	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,781		23
Total Water Treatment Plant	13,781	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,000		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			32,352	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,627	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	79,979	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			87,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			85,981	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,808	20
Total Pumping Plant	0	0	181,750	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,781	23
Total Water Treatment Plant	0	0	13,781	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			3,000	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	119,452		26
Transmission and Distribution Mains (343)	1,506,098	93,618	27
Fire Mains (344)	0		28
Services (345)	210,756	16,168	29
Meters (346)	59,199	9,365	30
Hydrants (348)	136,807	14,437	31
Other Transmission and Distribution Plant (349)	17,089		32
Total Transmission and Distribution Plant	2,052,401	133,588	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	5,441	1,844	35
Computer Equipment (372.1)	25,251	225	36
Transportation Equipment (373)	1,613		37
Other General Equipment (379)	23,738	8,815	38
Other Tangible Property (390)	0		39
Total General Plant	56,043	10,884	
Total utility plant in service directly assignable	2,384,454	144,472	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,384,454	144,472	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			119,452	26
Transmission and Distribution Mains (343)			1,599,716	27
Fire Mains (344)			0	28
Services (345)	240		226,684	29
Meters (346)	540		68,024	30
Hydrants (348)			151,244	31
Other Transmission and Distribution Plant (349)			17,089	32
Total Transmission and Distribution Plant	780	0	2,185,209	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			7,285	35
Computer Equipment (372.1)			25,476	36
Transportation Equipment (373)			1,613	37
Other General Equipment (379)			32,553	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	66,927	
Total utility plant in service directly assignable	780	0	2,528,146	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	780	0	2,528,146	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,397	4,397	1
February			4,335	4,335	2
March			5,009	5,009	3
April			5,785	5,785	4
May			8,216	8,216	5
June			7,397	7,397	6
July			10,728	10,728	7
August			12,139	12,139	8
September			10,821	10,821	9
October			13,906	13,906	10
November			9,578	9,578	11
December			4,988	4,988	12
Total for year	0	0	97,299	97,299	
Less: Measured or estimated water used in main flushing and water treatment during year				150	13
Less: Other utility use				1,105	14
Other utility use explanation:					15
Water leaks, flush park, fire practice					
Water pumped into distribution system				96,044	16
Less: Water sold				80,517	17
Losses and unaccounted for				15,527	18
Percent unaccounted for to the nearest whole percent (%)				16%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				605	21
Date of maximum: 8/31/2000					22
Cause of maximum:					23
Canning factory in operation					
Minimum gallons pumped by all methods in any one day during reporting year				108	24
Date of minimum: 12/15/2000					25
Total KWH used for pumping for the year				244,173	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1 - 651 PARK STREET	1	321	15	936,000	Yes	1
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
		NONE			

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	WELL 1	1
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	AMERICAN TURBINE	5
Year Installed	1990	1975	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	650	8
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	US MOTOR	9
Year Installed	1970	1975	1970	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2			14
Location	1105 MAIN STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	AMERICAN TURBINE			18
Year Installed	1989			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or Standby Engine Mfr	US MOTOR			22
Year Installed	1975			23
Type	ELECTRIC			24
Horsepower	20			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	NO. 1A	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1970	1969	1975	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	0	140	0	9
				10
Total capacity in gallons	60,000	75,000	100,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	14
				15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	16
				17
Filters, type (gravity, pressure, other, none)	NONE		NONE	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		0.8400	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	N	N	N	24
				25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	13,648	0	0	0	13,648	1
P	D	6.000	2,033	0	0	0	2,033	2
A	D	8.000	11,783	0	0	0	11,783	3
P	D	8.000	17,743	1,132	0	0	18,875	4
P	D	10.000	8,139	0	0	0	8,139	5
P	D	12.000	10,390	825	0	0	11,215	6
Total Within Municipality			63,736	1,957	0	0	65,693	
Total Utility			63,736	1,957	0	0	65,693	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	187	0	0	0	187		1
M	1.000	188	15	0	0	203	32	2
P	1.000	167	0	0	0	167	29	3
M	1.250	3	0	0	0	3		4
P	1.250	6	0	0	0	6		5
M	1.500	5	0	0	0	5	3	6
P	1.500	1	0	0	0	1		7
M	2.000	12	0	0	0	12	4	8
P	2.000	4	0	1	0	3	0	9
P	4.000	3	0	0	0	3		10
P	6.000		1			1	1	11
A	6.000	2	0	0	0	2	2	12
P	8.000		1			1	1	13
Total Utility		578	17	1	0	594	72	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	596	60	20	0	636	20	1
0.750	40	4	3	0	41	3	2
1.000	21	0	2	0	19	2	3
1.500	8	0	0	0	8	0	4
2.000	4	1	0	0	5	0	5
3.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	2	7
8.000	2	0	0	0	2	2	8
Total:	676	65	25	0	716	29	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	531	16	4	1	0	84	636	1
0.750	17	18	2	2	0	2	41	2
1.000	1	13	3	2	0	0	19	3
1.500	0	4	1	2	0	1	8	4
2.000	0	2	1	1	0	1	5	5
3.000	0	0	2	0	0	1	3	6
6.000	0	0	0	0	2	0	2	7
8.000	0	0	0	0	2	0	2	8
Total:	549	53	13	8	4	89	716	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	123	6		(6)	123	2
Total Fire Hydrants	123	6	0	(6)	123	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	123
Number of distribution system valves end of year:	257
Number of distribution valves operated during year:	90

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Account 474: During 2000 an agreement was made between the village and a communications company to allow them to place an antenna on the utility's water tower. Lease payments are now being received.

Water Operation & Maintenance Expenses (Page W-05)

Account 620: Well #3 was operational for about six months from April to November before it was shut down for poor water quality and other problems. This was an additional well in 2000.

Account 630: Utility changed vendors in 2000 and there were substantial cost savings.

Account 640: Small tools were purchased during 1999. Water testing was done in 1999.

Account 650: Pumps for wells were repaired in 1999.

Water Mains (Page W-15)

Mains added during 2000 were financed by developers and the TIF district

Water Services (Page W-16)

Services added during 2000 were financed by developers and TIF district

Hydrants and Distribution System Valves (Page W-18)

The reason that the number of distribution valves operated during the year was so low was due to a shortage of personnel.

The adjustment to hydrants was made because the utility did a physical count and found they had 6 less hydrants than reported.
